

HOFFMAN POLLAND & FURMAN PLLC

Attorneys At Law
220 EAST 42ND STREET, SUITE 435
NEW YORK, NEW YORK 10017
(212) 338-0700
FAX (212) 338-0093
www.HPF-Law.com

November 23, 2010

Via Electronic Filing

Hon. Viktor V. Pohorelsky
United States Magistrate Judge
United States District Court
225 Cadman Plaza
Brooklyn, New York 11201

Re: Allstate Insurance Company, et al. v. Mark Mirvis, et al
CV 08-4405 (SLT)(VVP)

Dear Magistrate Judge Pohorelsky:


We are counsel to, among other defendants in this action, Gary Tsirelman.

By Order dated November 9, 2010 (docket 221), the Court directed Mr. Tsirelman to produce his 2000 tax returns to the Court by today's date for *in camera* review. Following a diligent search of his residence and office, Mr. Tsirelman has been unable to locate any copy of said return.

Internal Revenue Service Form 4506, Request for Copy of Tax Return advises that the Internal Revenue Service is generally unable to produce forms 1040, 1040A and 1040EZ more than seven years after they are filed. Never-the-less, we are submitting Form 4506 as well as Form 4506T (which requests a transcript of the return, which the Service should be able to provide). Either the return or the Transcript will be immediately produced to the Court for inspection upon receipt of same.

Your attention to this matter has been appreciated. Do not hesitate to call me with any questions or comments you might have.

Very truly yours,



Christopher Hanscom, Esq.

cc: All counsel via ECF